

1999-00 Trustees' Financial Summary - Cover Page

I. IDENTIFYING INFORMATION

Submit ID: 0600-49373958

OPI County Code	33
District Legal Entity Code	0600
[X] Elementary [] High School [] K-12	
County Name	Musselshell
District Name	Musselshell Elem

II. CERTIFICATION

Printed Name, Business Manager/Clerk	Signature	Date
Kaye M Sanner	_____	_____

Phone # (406)947-3220

Printed Name, Chair, Board of Trustees	Signature	Date
Bradley R Fauth	_____	_____

III. COUNTY SUPERINTENDENT

Printed Name, County Superintendent	Signature	Date
Mary Nelson	_____	_____

IV. ACCOUNTING SYSTEM/ SOFTWARE PACKAGE

☐ 1 Manual- Double Entry
☒ 2 Manual- Columnar
☐ 3 Software- Specify: _____

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

-- Trustees are responsible for ensuring the accuracy and prompt submission of this report.

-- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.

-- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.

-- This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and Federal grants and in monitoring maintenance of effort for state and Federal programs.

Fund: 15- Miscellaneous Programs Fund

Line	Description	2000 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	1194.14	01
02	02-Tax Rcvbl Real/Pers-Net	#####	02
03	03-Tax Rcvbl-Contested-Net	#####	03
04	04-Rcvbl Frm Othr Funds	_____	04
05	05-Due Frm Othr Governments	629.06	05
06	06-Other Current Assets	_____	06
07	07-Inventories	_____	07
08	08-Prepaid Expenses	_____	08
09	09-Deposits	_____	09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	1823.20	20
LIABILITIES			
21	21-Payble to Other Funds	_____	21
22	22-Due to Governments	_____	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	_____	24
25	25-Deferred Revenue	629.06	25
26	26-Other Liabilities	_____	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	629.06	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	_____	36
37	37-Reserve for Encumbrance	_____	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	1194.14	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	1194.14	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	1823.20	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

Fund: 19- Non-Operating Fund

Line	Description	2000 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	43011.24	01
02	02-Tax Rcvbl Real/Pers-Net	_____	02
03	03-Tax Rcvbl-Protested-Net	_____	03
04	04-Rcvbl Frm Othr Funds	_____	04
05	05-Due Frm Othr Governments	_____	05
06	06-Other Current Assets	_____	06
07	07-Inventories	_____	07
08	08-Prepaid Expenses	_____	08
09	09-Deposits	_____	09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvs & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	43011.24	20
LIABILITIES			
21	21-Payble to Other Funds	_____	21
22	22-Due to Governments	_____	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	_____	24
25	25-Deferred Revenue	_____	25
26	26-Other Liabilities	_____	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	_____	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	_____	36
37	37-Reserve for Encumbrance	_____	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	43011.24	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	43011.24	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	43011.24	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

Fund: 98- General Fixed Asset Account Group

Line	Description	2000 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	#####	01
02	02-Tax Rcvbl Real/Pers-Net	#####	02
03	03-Tax Rcvbl-Protested-Net	#####	03
04	04-Rcvbl Frm Othr Funds	#####	04
05	05-Due Frm Othr Governments	#####	05
06	06-Other Current Assets	#####	06
07	07-Inventories	#####	07
08	08-Prepaid Expenses	#####	08
09	09-Deposits	#####	09
10	10-Land Improvements	1120.00	10
11	11-Building Improvements	75000.00	11
12	12-Machinery/Equipment	21000.00	12
13	13-Cnstrctn Wrk in Progress		13
14	14-Amt Avail in Dbt Srvs & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	97120.00	20
LIABILITIES			
21	21-Payble to Other Funds	#####	21
22	22-Due to Governments	#####	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	#####	24
25	25-Deferred Revenue	#####	25
26	26-Other Liabilities	#####	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	#####	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	#####	36
37	37-Reserve for Encumbrance	#####	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	#####	48
49	49-Invst Gen Fix Assets	97120.00	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	97120.00	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	97120.00	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

Source	Proj Rprr Description	1999 Value	2000 Value
CURRENT REVENUES, OTHER FINANCING			
SOURCES AND RESIDUAL EQUITY TRANSFERS IN			
1110	___ District Levy	14449.64	12250.00
1114	___ District Levy-Mobile Home/Persnl	18.55	308.25
1121	___ District-Vehicle Taxes and Fees	741.43	963.75
1190	___ District-Tax Penalties/Interest	164.11	212.05
1510	___ District-Interest Earnings	819.43	856.52
1900	___ District-Other Revenue - Explain	630.75	2398.77
1950	___ District-Services to Other Schls	423.00	
3110	___ State and County Equalization	22199.60	20448.81
3115	___ State Special Ed Allowable Costs	1682.10	1878.54
3301	___ State In Lieu of Taxes-St Lands	181.16	222.57
3430	___ State Aeronautics Fee	5.94	2.68
3440	___ State Personal Property Tax Reim	3804.60	1924.00
3442	___ State SB 184 - Property Tax Reim		469.23
3450	___ State Accelerated LGST	6811.77	8118.47
3460	___ Montana Oil and Gas Tax	2404.22	3094.63
6100	___ Material Prior Period	-328.89	1333.30
9710	___ Residual Equity Transfers In	906.22	
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

TOTAL CURRENT REVENUES, OTHER FINANCING	=====	=====
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	54481.57
	=====	=====

Prg Func Obj	Proj Rprr Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING			
USES, AND RESIDUAL EQUITY TRANSFERS OUT			
1XX 1XXX 1XX	___ Personal Services-Salaries	19488.17	18263.48
1XX 1XXX 2XX	___ Personal Services-Benefits	308.91	212.34
1XX 1XXX 3XX	___ Purchased Professional/Tech Serv		150.00
1XX 1XXX 4XX	___ Purchased Property Services		87.50
1XX 1XXX 5XX	___ Other Purchased Services	136.88	357.80
1XX 1XXX 6XX	___ Supplies and Materials	879.64	436.44
1XX 23XX 1XX	___ Personal Services-Salaries	3963.50	1917.47
1XX 23XX 2XX	___ Personal Services-Benefits	308.12	32.35
1XX 23XX 3XX	___ Purchased Professional/Tech Serv	1183.46	2648.24
1XX 23XX 4XX	___ Purchased Property Services	35.00	
1XX 23XX 5XX	___ Other Purchased Services	6881.21	9098.10
1XX 23XX 6XX	___ Supplies and Materials	138.02	261.36
1XX 26XX 1XX	___ Personal Services-Salaries	5812.20	5543.42

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

Prg	Func	Obj	Proj Rprr Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT					
1XX	26XX	2XX	Personal Services-Benefits	308.21	261.00
1XX	26XX	3XX	Purchased Professional/Tech Serv	46.00	26.00
1XX	26XX	4XX	Purchased Property Services	5418.76	4604.99
1XX	26XX	6XX	Supplies and Materials	455.90	276.52
280	1XXX	1XX	Personal Services-Salaries	255.46	305.02
280	62XX	920	Resource Transfers-Schools/Coops	3234.78	3199.92
999	9999	971	Residual Equity Transfers Out		24869.38
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				=====	=====
				(3)	72551.33
				=====	=====

(Use rollups and accounts as shown on Valid Accounts List.)

SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	18069.76
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	54481.57
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	72551.33
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4)	(5)	
Note: Total of Line 52 on the Balance Sheet must match line 5 above.		

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

Source	Proj Rprr	Description	1999 Value	2000 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1110	___	District Levy	2733.30	3305.25
1114	___	District Levy-Mobile Home/Persnl	9.55	52.02
1121	___	District-Vehicle Taxes and Fees	160.07	179.13
1190	___	District-Tax Penalties/Interest	23.93	29.81
1510	___	District-Interest Earnings	100.08	107.22
2220	___	County Transportation	108.15	
3210	___	State On-Schedule Transportation	108.15	
3430	___	State Aeronautics Fee	0.85	0.70
3442	___	State SB 184 - Property Tax Reim		122.22
3450	___	State Accelerated LGST	14.65	27.10
3460	___	Montana Oil and Gas Tax		33.09
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	3856.54
			=====	=====

Prg Func Obj	Proj Rprr	Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
1XX 27XX 1XX	___	Personal Services-Salaries	1315.80	1506.57
1XX 27XX 4XX	___	Purchased Property Services		141.35
1XX 27XX 5XX	___	Other Purchased Services	2713.40	2000.00
1XX 27XX 6XX	___	Supplies and Materials	77.25	69.85
999 9999 971	___	Residual Equity Transfers Out		2282.19
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	5999.96
			=====	=====

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99) (1) 2143.42

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) 3856.54TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) 5999.96

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) (5) _____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 11- Bus Depreciation Fund

Source	Proj Rptr	Description	1999 Value	2000 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1510	___	District-Interest Earnings	22.40	18.64
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	18.64
			=====	=====
Prg Func Obj	Proj Rptr	Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
999 9999 971	___	Residual Equity Transfers Out	_____	536.61
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	536.61
			=====	=====

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 11- Bus Depreciation Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	517.97
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	18.64
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	536.61
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 12- School Food Services Fund

Source	Proj Rprr Description	1999 Value	2000 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN			
1510	___ District-Interest Earnings	14.88	_____
6100	___ Material Prior Period	44.18	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN		=====	=====
		(2)	_____
		=====	=====

Prg Func Obj	Proj Rprr Description	1999 Value	2000 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			
999 9999 971	___ Residual Equity Transfers Out	906.22	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT		=====	=====
		(3)	_____
		=====	=====

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 12- School Food Services Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99) (1) _____

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) _____TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) _____

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) (5) _____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 13- Tuition Fund

Source	Proj Rprr	Description	1999 Value	2000 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1510	___	District-Interest Earnings	228.03	210.79
3450	___	State Accelerated LGST	738.45	890.24
3460	___	Montana Oil and Gas Tax	268.14	330.97
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	1432.00
			=====	=====

Prg Func Obj	Proj Rprr	Description	1999 Value	2000 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
1XX 1XXX 5XX	___	Other Purchased Services	2800.00	_____
999 9999 971	___	Residual Equity Transfers Out	_____	6905.25
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	6905.25
			=====	=====

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 13- Tuition Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	5473.25
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	1432.00
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	6905.25
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

Source	Proj Rprr	Description	1999 Value	2000 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1510	___	District-Interest Earnings	196.13	235.89
2240	___	County Retirement Distribution	6633.77	8324.68
6100	___	Material Prior Period	1104.25	
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	8560.57
			=====	=====
Prg Func Obj	Proj Rprr	Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
999 9999 2XX	___	Personal Services-Benefits	6466.91	6471.95
999 9999 892	___	Material Prior Period Adjustment	1104.25	
999 9999 971	___	Residual Equity Transfers Out		8417.81
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	14889.76
			=====	=====

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99) (1) 6329.19

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) 8560.57TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) 14889.76

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) (5) _____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 19- Non-Operating Fund

Source	Proj Rptr	Description	1999 Value	2000 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
9710	___	Residual Equity Transfers In	_____	43011.24
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	43011.24
			=====	=====

Prg Func	Obj	Proj Rptr Description	1999 Value	2000 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	_____
			=====	=====

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 19- Non-Operating Fund

(Use rollups and accounts as shown on Valid Accounts List.)

=====

SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99) (1) _____

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) 43011.24TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) _____

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4) (5) 43011.24

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

S T A T E O F M O N T A N A
 1999-00 Trustees' Financial Summary
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/-1)	(1)	1194.14
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	19380.85
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	19380.85
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY Sum of line 36 and 37 from Balance Sheet: THIS YEAR _____ less LAST YEAR _____	(4)	_____
TOTAL FUND BALANCE ENDING (6/30/0) (1+2-3(+/-)4)	(5)	1194.14

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

This is a recap page for all grants and projects reported in the Miscellaneous Programs Fund 15. Please total the beginning fund balance, revenues, expenditures, and ending fund balance from each grant or project.

Please complete a separate Schedule of Revenues, Expenditures, and Changes in Fund Balance for each grant or project in Fund 15, 22, and 23.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 001 - title 1

Source	Proj Rprr	Description	2000 Value
4510	001	Federal ESEA Title I & Title VI	6378.35
Total Rev. for Project 001			6378.35

Prg	Func	Obj	Proj Rprr	Description	2000 Value
291	1XXX	1XX	001	Personal Services-Salaries	4788.99
291	1XXX	3XX	001	Purchased Professional/Tech Serv	108.06
291	1XXX	4XX	001	Purchased Property Services	492.50
291	1XXX	6XX	001	Supplies and Materials	206.99
291	221X	5XX	001	Other Purchased Services	157.70
291	9999	2XX	001	Personal Services-Benefits	624.11
Total Exp. for Project 001					6378.35
TOTAL CURRENT REVENUES					6378.35
TOTAL CURRENT EXPENDITURES					6378.35

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 002 - Title VI - Effective Schls

Source	Proj Rprr	Description	2000 Value
4510	002	Federal ESEA Title I & Title VI	380.00
Total Rev. for Project 002			380.00

Prg	Func	Obj	Proj Rprr	Description	2000 Value
289	21XX	1XX	002	Personal Services-Salaries	330.00
289	221X	5XX	002	Other Purchased Services	50.00
Total Exp. for Project 002					380.00

TOTAL CURRENT REVENUES	380.00
TOTAL CURRENT EXPENDITURES	380.00

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 005 - State Technology Grant

Source	Proj Rprr	Description	2000 Value
1510	005	District-Interest Earnings	22.06
3290	005	State - Other State Contracts	100.44
Total Rev. for Project 005			122.50

Prg	Func	Obj	Proj Rprr	Description	2000 Value
298	21XX	3XX	005	Purchased Professional/Tech Serv	122.50
Total Exp. for Project 005					122.50

TOTAL CURRENT REVENUES	122.50
TOTAL CURRENT EXPENDITURES	122.50

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 007 - friends of musselshell

Source	Proj Rprr	Description	2000 Value
1900	007	District-Other Revenue - Explain	12500.00
Total Rev. for Project 007			12500.00

Prg	Func	Obj	Proj Rprr	Description	2000 Value
441	1XXX	5XX	007	Other Purchased Services	12500.00
Total Exp. for Project 007					12500.00
TOTAL CURRENT REVENUES					12500.00
TOTAL CURRENT EXPENDITURES					12500.00

Date: 02/27/01

S T A T E O F M O N T A N A
1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

33_0600

Fund: 15- Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET - SUMMARY BY FUND

TOTAL FUND BALANCE BEGINNING (7/1/-1)	(1)	1194.14
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	19380.85
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	19380.85
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY Sum of line 36 and 37 from Balance Sheet: THIS YEAR _____ less LAST YEAR _____	(4)	_____
TOTAL FUND BALANCE ENDING (6/30/0) (1+2-3(+/-)4)	(5)	1194.14

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary - Detail Expenditure Report as of 6/30/00

Fund Account	Proj Rprr Description	1999 Value	2000 Value
XX XXX 26XX 41X	Energy Utility Services,	5001.26	4412.51
XX XXX 4XXX 710	Land	0.00	
XX XXX 4XXX 715	Land Improvements	0.00	
XX XXX 4XXX 720	Buildings (Existing)	0.00	
XX XXX 4XXX 725	Major Construction	0.00	
XX XXX 4XXX 73X	Major Equipment-New	0.00	
XX XXX 4XXX 74X	Major Equipment-Repl	0.00	
XX XXX XXXX 561	Tuition Within the State	2800.00	
XX XXX XXXX 562	Tuition Outside the State	0.00	

1999-00 Trustees' Financial Summary- Project Reporter Codes

Proj Rptr	Exp Prog	Rev Source	Title of Program	CFDA #	Project Number
-----	-----	-----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
----	----	----	-----	-----	-----
001	295	4510	title 1	84.218a	3306003100
002	284	4510	Title VI - Effective Schls	84.298	3306003900
004	910	1900	accelerated lgst	local	0600
005	1XX	3281	State Technology Grant	State	0600
006	1XX	3281	State Technology Grant	State	0600
007	910	3100	friends of musselshell	local	0600

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1038.24
b. Related Services Block Grant Entitlement	0.00
c. Total Special Education Allowable Cost Payment (district)	1038.24

Prorated Cooperative Cost Payments:

e. Related Services Block Grant Entitlement (paid to coop)	351.36
g. Minimum Special Education Expenditures to Avoid Reversion (c) * (1.33) + (e) * (0.33)	1496.80
h. GRAND TOTAL Allowable Special Education Expenditures (See attached worksheet)	3504.94
i. Special Education Reversion Amount If (g - h) is > 0, then [(g - h) * 0.75] = reversion	_____.

Note to District:

If the amount in (i) is greater than 0, this amount will be used to help fund next year's special education allowable entitlement. It is important to record this as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's entitlement. Please record the following adjusting entry in your General Fund as of 06/30/00:

General Ledger	Debit	Credit
-----	-----	-----
X01-402 Revenue	_____.	
X01-680 Deferred Revenue		_____.
Subsidiary Ledger		

X01-3115 Special Ed. Allow	_____.	

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (i) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

ALLOWABLE SPECIAL EDUCATION EXPENDITURES WORKSHEET:

FUND			01	24	25	26
PRG	FUNC	OBJ				
---	----	---				
280	1XXX	1XX	305.02	.	.	.
280	1XXX	2XX	.	.	.	.
280	1XXX	3XX	.	.	.	.
280	1XXX	4XX	.	.	.	.
280	1XXX	5XX	.	.	.	.
280	1XXX	6XX	.	.	.	.
280	1XXX	7XX	.	.	.	.
280	21XX	1XX	.	.	.	.
280	21XX	2XX	.	.	.	.
280	21XX	3XX	.	.	.	.
280	21XX	4XX	.	.	.	.
280	21XX	5XX	.	.	.	.
280	21XX	6XX	.	.	.	.
280	21XX	7XX	.	.	.	.
280	221X	1XX	.	.	.	.
280	221X	2XX	.	.	.	.
280	221X	3XX	.	.	.	.
280	221X	4XX	.	.	.	.
280	221X	5XX	.	.	.	.
280	221X	6XX	.	.	.	.
280	221X	7XX	.	.	.	.
280	222X	1XX	.	.	.	.
280	222X	2XX	.	.	.	.
280	222X	3XX	.	.	.	.
280	222X	4XX	.	.	.	.
280	222X	5XX	.	.	.	.
280	222X	6XX	.	.	.	.
280	222X	7XX	.	.	.	.
280	24XX	1XX	.	.	.	.
280	24XX	2XX	.	.	.	.
280	24XX	3XX	.	.	.	.
280	24XX	4XX	.	.	.	.
280	24XX	5XX	.	.	.	.
280	24XX	6XX	.	.	.	.
280	24XX	7XX	.	.	.	.
280	62XX	920	3199.92	.	.	.
TOTALS			3504.94			
						GRAND TOTAL

						3504.94
						=====

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and objects 1XX and 2XX are only allowable if the district employs a certified special education director.